

“(c) EFFECTIVE DATE.—The amendments made by this section shall apply to offenses committed before, on, or after the date of enactment of this Act.

SEC. 2. ESTABLISHMENT OF THE OFFICE OF SPECIAL INVESTIGATIONS.

“(a) AMENDMENT OF THE IMMIGRATION AND NATIONALITY ACT.—Section 103 of the Immigration and Nationality Act (8 U.S.C. 1103) is amended by adding at the end the following:

“(g) The Attorney General shall establish within the Criminal Division of the Department of Justice an Office of Special Investigations with the authority of investigating, and, where appropriate, taking legal action to remove, denaturalize, or prosecute any alien found to be in violation of clause (i), (ii), or (iii) of section 212(a)(3)(E).”.

(b) AUTHORIZATION OF APPROPRIATIONS.—

(1) IN GENERAL.—There are authorized to be appropriated to the Department of Justice for the fiscal year 2000 such sums as may be necessary to carry out the additional duties established under section 103(g) of the Immigration and Nationality Act (as added by this Act) in order to ensure that the Office of Special Investigations fulfills its continuing obligations regarding Nazi war criminals.

(2) AVAILABILITY OF FUNDS.—Amounts appropriated pursuant to paragraph (1) are authorized to remain available until expended.

MOBILE TELECOMMUNICATIONS SOURCING ACT

On October 20, 1999, Mr. BROWNBACK, for himself and Mr. DORGAN, introduced S. 1755. The text of the bill follows:

S. 1755

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE.

This Act may be cited as the “Mobile Telecommunications Sourcing Act”.

SEC. 2. FINDINGS.

The Congress finds the following:

(1) The provision of mobile telecommunications services is a matter of interstate commerce within the jurisdiction of the United States Congress under Article I, Section 8 of the United States Constitution. Certain aspects of mobile telecommunications technologies and services do not respect, and operate independently of, State and local jurisdictional boundaries.

(2) The mobility afforded to millions of American consumers by mobile telecommunications services helps to fuel the American economy, facilitate the development of the information superhighway and provide important safety benefits.

(3) Users of mobile telecommunications services can originate a call in one State or local jurisdiction and travel through other States or local jurisdictions during the course of the call. These circumstances make it more difficult to track the separate segments of a particular call with all of the States and local jurisdictions involved with the call. In addition, expanded home calling areas, bundled service offerings and other marketing advances make it increasingly difficult to assign each transaction to a specific taxing jurisdiction.

(4) State and local taxes imposed on mobile telecommunications services that are not consistently based on subject consumers, businesses and others engaged in interstate commerce to multiple, confusing and burdensome State and local taxes and result in higher costs to consumers and the industry.

(5) State and local taxes that are not consistently based can result in some tele-

communications revenues inadvertently escaping State and local taxation altogether, thereby violating standards of tax fairness, creating inequities among competitors in the telecommunications market and depriving State and local governments of needed tax revenues.

(6) Because State and local tax laws and regulations of many jurisdictions were established before the proliferation of mobile telecommunications services, the application of these laws to the provision of mobile telecommunications services may produce conflicting or unintended tax results.

(7) State and local governments provide essential public services, including services that Congress encourages State and local governments to undertake in partnership with the Federal government for the achievement of important national policy goals.

(8) State and local governments provide services that support the flow of interstate commerce, including services that support the use and development of mobile telecommunications services.

(9) State governments as sovereign entities in our Federal system may require that interstate commerce conducted within their borders pay its fair share of tax to support the government services provided by those governments.

(10) Local governments as autonomous subdivisions of a State government may require that interstate commerce conducted within their borders pay its fair share of tax to support the governmental services provided by those governments.

(11) To balance the needs of interstate commerce and the mobile telecommunications industry with the legitimate role of State and local governments in our system of federalism, Congress needs to establish a uniform and coherent national policy regarding the taxation of mobile telecommunications services through the exercise of its constitutional authority to regulate interstate commerce.

(12) Congress also recognizes that the solution established by this legislation is a necessarily practical one and must provide for a system of State and local taxation of mobile telecommunications services that in the absence of this solution would not otherwise occur. To this extent, Congress exercises its power to provide a reasonable solution to otherwise insoluble problems of multi-jurisdictional commerce.

SEC. 3. AMENDMENT OF COMMUNICATIONS ACT OF 1934 TO PROVIDE RULES FOR DETERMINING STATE AND LOCAL GOVERNMENT TREATMENT OF CHARGES RELATED TO MOBILE TELECOMMUNICATIONS SERVICES.

The Communications Act of 1934 (47 U.S.C. 151 et seq.) is amended by adding at the end thereof the following:

“TITLE VIII—STATE AND LOCAL TREATMENT OF CHARGES FOR MOBILE TELECOMMUNICATIONS SERVICES.

“SEC. 801. APPLICATION OF TITLE.

“(a) IN GENERAL.—This title applies to any tax, charge, or fee levied by a taxing jurisdiction as a fixed charge for each customer or measured by gross amounts charged to customers for mobile telecommunications services, regardless of whether such tax, charge, or fee is imposed on the vendor or customer of the service and regardless of the terminology used to describe the tax, charge, or fee.

“(b) GENERAL EXCEPTIONS.—This title does not apply to—

“(1) any tax, charge, or fee levied upon or measured by the net income, capital stock, net worth or property value of the provider of mobile telecommunications service;

“(2) any tax, charge, or fee that is applied to an equitably apportioned gross amount that is not determined on a transactional basis;

“(3) any tax, charge, or fee that represents compensation for a mobile telecommunications service provider's use of public rights of way or other public property, provided that such tax, charge, or fee is not levied by the taxing jurisdiction as a fixed charge for each customer or measured by gross amounts charged to customers for mobile telecommunication services; or

“(4) any fee related to obligations under section 254 of this Act.”.

“(c) SPECIFIC EXCEPTIONS.—This title—

“(1) does not apply to the determination of the taxing situs of prepaid telephone calling services;

“(2) does not affect the taxability of either the initial sale of mobile telecommunications services or subsequent resale, whether as sales of the service alone or as a part of a bundled product, where the Internet Tax Freedom Act would preclude a taxing jurisdiction from subjecting the charges of the sale of these mobile telecommunications services to a tax, charge, or fee but this section provides no evidence of the intent of Congress with respect to the applicability of the Internet Tax Freedom Act to such charges; and

“(3) does not apply to the determination of the taxing situs of air-ground radiotelephone service as defined in section 22.99 of the Commission's regulations (47 C.F.R. 22.99).

“SEC. 802. SOURCING RULES.

“(a) IN GENERAL.—Notwithstanding the law of any State or political subdivision thereof to the contrary, mobile telecommunications services provided in a taxing jurisdiction to a customer, the charges for which are billed by or for the customer's home service provider, shall be deemed to be provided by the customer's home service provider.

“(b) JURISDICTION.—All charges for mobile telecommunications services that are deemed to be provided by the customer's home service provider under this title are authorized to be subjected to tax, charge, or fee by the taxing jurisdictions whose territorial limits encompass the customer's place of primary use, regardless of where the mobile telecommunication services originate, terminate or pass through, and no other taxing jurisdiction may impose taxes, charges, or fees on charges for such mobile telecommunications services.

“SEC. 803. LIMITATIONS.

“This title does not—

“(1) provide authority to a taxing jurisdiction to impose a tax, charge, or fee that the laws of the jurisdiction do not authorize the jurisdiction to impose; or

“(2) modify, impair, supersede, or authorize the modification, impairment, or supersession of, the law of any taxing jurisdiction pertaining to taxation except as expressly provided in this title.

“SEC. 804. ELECTRONIC DATABASES FOR NATION-WIDE STANDARD NUMERIC JURISDICTIONAL CODES.

“(a) ELECTRONIC DATABASE.—A State may provide an electronic database to a home service provider or, if a State does not provide such an electronic database to home service providers, then the designated database provider may provide an electronic database to a home service provider. The electronic database, whether provided by the State or the designated database provider, shall be provided in a format approved by the American National Standards Institute's Accredited Standards Committee X12, that, allowing for de minimis deviations, designates for each street address in the State, including to the extent practicable, any multiple

postal street addresses applicable to one street location, the appropriate jurisdictions, and the appropriate code for each taxing jurisdiction, for each level of taxing jurisdiction, identified by one nationwide standard numeric code. The electronic database shall also provide the appropriate code for each street address with respect to political subdivisions which are not taxing jurisdictions when reasonably needed to determine the proper taxing jurisdiction. The nationwide standard numeric codes shall contain the same number of numeric digits with each digit or combination of digits referring to the same level of taxing jurisdiction throughout the United States using a format similar to FIPS 55-3 or other appropriate standard approved by the Federation of Tax Administrators and the Multistate Tax Commission, or their successors. Each address shall be provided in standard postal format.

“(b) NOTICE; UPDATES.—A State or designated database provider that provides or maintains an electronic database described in subsection (a) shall provide notice of the availability of the then current electronic database, and any subsequent revisions thereof, by publication in the manner normally employed for the publication of informational tax, charge, or fee notices to taxpayers in that State.

“(c) USER HELD HARMLESS.—A home service provider using the data contained in the electronic database described in subsection (a) shall be held harmless from any tax, charge, or fee liability that otherwise would be due solely as a result of any error or omission in the electronic database provided by a State or designated database provider. The home service provider shall reflect changes made to the electronic database during a calendar quarter no later than 30 days after the end of that calendar quarter for each State that issues notice of the availability of an electronic database reflecting such changes under subsection (b).

“SEC. 805. PROCEDURE WHERE NO ELECTRIC DATABASE PROVIDED.

“(a) IN GENERAL.—If neither a State nor designated database provider provides an electronic database under section 804, a home provider shall be held harmless from any tax, charge, or fee liability in that State that otherwise would be due solely as a result of an assignment of a street address to an incorrect taxing jurisdiction if, subject to section 806, the home service provider employs an enhanced zip code to assign each street address to a specific taxing jurisdiction for each level of taxing jurisdiction and exercise due diligence at each level of taxing jurisdiction to ensure that each such street address is assigned to the correct taxing jurisdiction. Where an enhanced zip code overlaps boundaries of taxing jurisdictions of the same level, the home service provider must designate one specific jurisdiction within such enhanced zip code for use in taxing the activity for that enhanced zip code for each level of taxing jurisdiction. Any enhanced zip code assignment changed in accordance with section 806 is deemed to be in compliance with this section. For purposes of this section, there is a rebuttable presumption that a home service provider has exercised due diligence if such home service provider demonstrates that it has—

“(1) expended reasonable resources to implement and maintain an appropriately detailed electronic database of street address assignments to taxing jurisdictions;

“(2) implemented and maintained reasonable internal controls to promptly correct misassignments of street addresses to taxing jurisdictions; and

“(3) used all reasonably obtainable and usable data pertaining to municipal annexations, incorporations, reorganizations and

any other changes in jurisdictional boundaries that materially affect the accuracy of the electronic database.

“(b) TERMINATION OF SAFE HARBOR.—Subsection (a) applies to a home service provider that is in compliance with the requirements of subsection (a), with respect to a State for which an electronic database is not provided under section 804 until the later of—

“(1) 18 months after the nationwide standard numeric code described in section 804(a) has been approved by the Federation of Tax Administrators and the Multistate Tax Commission; or

“(2) 6 months after the State or a designated database provider in that State provides the electronic database as prescribed in section 804(a).

“SEC. 806. CORRECTION OF ERRONEOUS DATA FOR PLACE OF PRIMARY USE.

“(a) IN GENERAL.—A taxing jurisdiction, or a State on behalf of any taxing jurisdiction or taxing jurisdictions within such State, may—

“(1) determine that the address used for purposes of determining the taxing jurisdictions to which taxes, charges, or fees for mobile telecommunications services are remitted does not meet the definition of place of primary use in section 809(3) and give binding notice to the home service provider to change the place of primary use on a prospective basis from the date of notice of determination if—

“(A) where the taxing jurisdiction making such determination is not a State, such taxing jurisdiction obtains the consent of all affected taxing jurisdictions within the State before giving such notice of determination; and

“(B) the customer is given an opportunity, prior to such notice of determination, to demonstrate in accordance with applicable State or local tax, charge, or fee administrative procedures that the address is the customer's place of primary use;

“(2) determine that the assignment of a taxing jurisdiction by a home service provider under section 805 does not reflect the correct taxing jurisdiction and give binding notice to the home service provider to change the assignment on a prospective basis from the date of notice of determination if—

“(A) where the taxing jurisdiction making such determination is not a State, such taxing jurisdiction obtains the consent of all affected taxing jurisdictions within the state before giving such notice of determination; and

“(B) the home service provider is given an opportunity to demonstrate in accordance with applicable State or local tax, charge, or fee administrative procedures that the assignment reflects the correct taxing jurisdiction.

“SEC. 807. DUTY OF HOME SERVICE PROVIDER REGARDING PLACE OF PRIMARY USE.

“(a) PLACE OF PRIMARY USE.—A home service provider is responsible for obtaining and maintaining the customer's place of primary use (as defined in section 809). Subject to section 806, and if the home service provider's reliance on information provided by its customer is in good faith, a home service provider—

“(1) may rely on the applicable residential or business street address supplied by the home service provider's customer; and

“(2) is not liable for any additional taxes, charges, or fees based on a different determination of the place of primary use for taxes, charges or fees that are customarily passed on to the customer as a separate itemized charge.

“(b) ADDRESS UNDER EXISTING AGREEMENTS.—Except as provided in section 806, a home service provider may treat the address

used by the home service provider for tax purposes for any customer under a service contract or agreement in effect 2 years after the date of enactment of the Mobile Telecommunications Sourcing Act as that customer's place of primary use for the remaining term of such service contract or agreement, excluding any extension or renewal of such service contract or agreement, for purposes of determining the taxing jurisdictions to which taxes, charges, or fees on charges for mobile telecommunications services are remitted.

“SEC. 808. SCOPE; SPECIAL RULES.

“(a) TITLE DOES NOT SUPERSEDE CUSTOMER'S LIABILITY TO TAXING JURISDICTION.—Nothing in this title modifies, impairs, supersedes, or authorizes the modification, impairment, or supersession of, any law allowing a taxing jurisdiction to collect a tax, charge, or fee from a customer that has failed to provide its place of primary use.

“(b) ADDITIONAL TAXABLE CHARGES.—If a taxing jurisdiction does not otherwise subject charges for mobile telecommunications services to taxation and if these charges are aggregated with and not separately stated from charges that are subject to taxation, then the charges for otherwise non-taxable mobile telecommunications services may be subject to taxation unless the home service provider can reasonably identify charges not subject to such tax, charge, or fee from its books and records that are kept in the regular course of business.

“(c) NON-TAXABLE CHARGES.—If a taxing jurisdiction does not subject charges for mobile telecommunications services to taxation, a customer may not rely upon the non-taxability of charges for mobile telecommunications services unless the customer's home service provider separately states the charges for non-taxable mobile telecommunications services from taxable charges or the home service provider elects, after receiving a written request from the customer in the form required by the provider, to provide verifiable data based upon the home service provider's books and records that are kept in the regular course of business that reasonably identifies the non-taxable charges.

“(d) REFERENCES TO REGULATIONS.—Any reference in this title to the Commission's regulations is a reference to those regulations as they were in effect on June 1, 1999.

“SEC. 809. DEFINITIONS.

“In this title:

“(1) CHARGES FOR MOBILE TELECOMMUNICATIONS SERVICES.—The term ‘charges for mobile telecommunications services’ means any charge for, or associated with, the provision of commercial mobile radio service, as defined in section 20.3 of the Commission's regulations (47 CFR 20.3), or any charge for, or associated with, a service provided as an adjunct to a commercial mobile radio service, that is billed to the customer by or for the customer's home service provider regardless of whether individual transmissions originate or terminate within the licensed service area of the home service provider.

“(2) TAXING JURISDICTION.—The term ‘taxing jurisdiction’ means any of the several States, the District of Columbia, or any territory or possession of the United States, any municipality, city, county, township, parish, transportation district, or assessment jurisdiction, or any other political subdivision within the territorial limits of the United States with the authority to impose a tax, charge, or fee.

“(3) PLACE OF PRIMARY USE.—The term ‘place of primary use’ means the street address representative of where the customer's use of the mobile telecommunications service primarily occurs, which must be either—

"(A) the residential street address or the primary business street address of the customer; and

"(B) within the licensed service area of the home service provider.

"(4) LICENSED SERVICE AREA.—The term 'licensed service area' means the geographic area in which the home service provider is authorized by law or contract to provide commercial mobile radio service to the customer.

"(5) HOME SERVICE PROVIDER.—The term 'home service provider' means the facilities-based carrier or reseller with which the customer contracts for the provision of mobile telecommunications services.

"(6) CUSTOMER.—

"(A) IN GENERAL.—The term 'customer' means—

"(i) the person or entity that contracts with the home service provider for mobile telecommunications services; or

"(ii) where the end user of mobile telecommunications services is not the contracting party, the end user of the mobile telecommunications service, but this clause applies only for the purpose of determining the place of primary use.

"(B) The term 'customer' does not include—

"(i) a reseller of mobile telecommunications service; or

"(ii) a serving carrier under an arrangement to serve the customer outside the home service provider's licensed service area.

"(7) DESIGNATED DATABASE PROVIDER.—The term 'designated database provider' means a corporation, association, or other entity representing all the political subdivisions of a State that is—

"(A) responsible for providing the electronic database prescribed in section 804(a) if the State has not provided such electronic database; and

"(B) sanctioned by municipal and county associations or leagues of the State whose responsibility it would otherwise be to provide the electronic database prescribed by this title.

"(8) PREPAID TELEPHONE CALLING SERVICES.—The term 'prepaid telephone calling service' means the right to purchase exclusively telecommunications services that must be paid for in advance, that enables the origination of calls using an access number, authorization code, or both, whether manually or electronically dialed, if the remaining amount of units of service that have been prepaid is known by the provider of the prepaid service on a continuous basis.

"(9) RESELLER.—The term 'reseller'—

"(A) means a provider who purchases telecommunications services from another telecommunications service provider and then resells, uses as a component part of, or integrates the purchased services into a mobile telecommunications service; but

"(B) does not include a serving carrier with which a home service provider arranges for the services to its customers outside the home service provider's licensed service area.

"(10) SERVING CARRIER.—The term 'serving carrier' means a facilities-based carrier providing mobile telecommunications service to a customer outside a home service provider's or reseller's licensed service area.

"(11) MOBILE TELECOMMUNICATIONS SERVICE.—The term 'mobile telecommunications service' means commercial mobile radio service, as defined in section 20.3 of the Commission's regulations (47 CFR 20.3).

"(12) ENHANCED ZIP CODE.—The term 'enhanced zip code' means a United States postal zip code of 9 or more digits.

"SEC. 810. COMMISSION NOT TO HAVE JURISDICTION OF TITLE.

"Notwithstanding any other provision of this Act, the Commission shall have no juris-

diction over the interpretation, implementation, or enforcement of this title.

"SEC. 811. NONSEVERABILITY.

"If a court of competent jurisdiction enters a final judgment on the merits that is no longer subject to appeal, which substantially limits or impairs the essential elements of this title based on Federal statutory or Federal Constitutional grounds, or which determines that this title violates the United States Constitution, then the provisions of this title are null and void and of no effect.

"SEC. 812. NO INFERENCE.

"(a) INTERNET TAX FREEDOM ACT.—Nothing in this title may be construed as bearing on Congressional intent in enacting the Internet Tax Freedom Act or as affecting that Act in anyway.

"(b) TELECOMMUNICATIONS ACT OF 1996.—Nothing in this title shall limit or otherwise affect the implementation of the Telecommunications Act of 1996 or the amendments made by that Act."

SEC. 4. EFFECTIVE DATE.

The amendment made by section 3 applies to customer bills issued after the first day of the first month beginning more than 2 years after the date of enactment of this Act.

NATIONAL LABORATORIES PARTNERSHIP IMPROVEMENT ACT OF 1999

On October 20, 1999, Mr. BINGAMAN, for himself and Mrs. MURRAY, introduced S. 1756. The text of the bill follows:

S. 1756

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled.

SECTION 1. SHORT TITLE.

This Act may be cited as the "National Laboratories Partnership Improvement Act of 1999".

SEC. 2. FINDINGS.

The Congress finds that—

(1) The National Laboratories play a crucial role in the Department of Energy's ability to achieve its missions in national security, science, energy, and environment.

(2) The National Laboratories must be on the leading edge of advances in science and technology to help the Department to achieve its missions.

(3) The private sector is now performing a much larger share of the nation's research and development activities, and is on the leading edge of many technologies that could be adapted to meet departmental missions.

(4) To be able to help the Department to achieve its missions in the most cost effective manner, the National Laboratories must take advantage, to the greatest extent practicable, of the scientific and technological expertise that exists in the private sector, as well as at leading universities, through joint research and development projects, personnel exchanges, and other arrangements.

(5) The Department needs to strengthen the regional technology infrastructure of firms, research and academic institutions, non-profit and governmental organizations, and work force around its National Laboratories to maintain the long-term vitality of the laboratories and ensure their continued access to the widest range of high quality research, technology and personnel.

SEC. 3. DEFINITIONS.

For purposes of this Act, except for sections 8 and 9—

(1) the term "Department" means the Department of Energy;

(2) the term "departmental mission" means any of the functions vested in the Secretary of Energy by the Department of Energy Organization Act (42 U.S.C. 7101 et seq.) or other law;

(3) the term "institution of higher education" has the meaning given such term in section 1201(a) of the Higher Education Act of 1965 (20 U.S.C. 1141(a));

(4) the term "multiprogram National Laboratory" means any of the following institutions owned by the Department of Energy—

(A) Argonne National Laboratory;

(B) Brookhaven National Laboratory;

(C) Idaho National Engineering and Environmental Laboratory;

(D) Lawrence Berkeley National Laboratory;

(E) Lawrence Livermore National Laboratory;

(F) Los Alamos National Laboratory;

(G) Oak Ridge National Laboratory;

(H) Pacific Northwest National Laboratory;

(I) Sandia National Laboratory;

(5) the term "National Laboratory or facility" means any of the multiprogram National Laboratories or any of the following institutions owned by the Department of Energy—

(A) Ames Laboratory

(B) East Tennessee Technology Park;

(C) Environmental Measurement Laboratory;

(D) Federal Energy Technology Center;

(E) Fermi National Accelerator Laboratory;

(F) National Renewable Energy Laboratory;

(G) Nevada Test Site;

(H) Princeton Plasma Physics Laboratory;

(I) Savannah River Technology Center;

(J) Stanford Linear Accelerator Center;

(K) Thomas Jefferson National Accelerator Facility;

(L) Waste Isolation Pilot Plant; or

(M) other similar organization of the Department designated by the Secretary that engages in technology transfer activities;

(6) the term "nonprofit institution" has the meaning given such term in section 4 of the Stevenson-Wylder Technology Innovation Act of 1980 (15 U.S.C. 3703(5));

(7) the term "Secretary" means the Secretary of Energy;

(8) the term "small business concern" has the meaning given such term in section 3 of the Small Business Act (15 U.S.C. 632);

(9) the term "technology-related business concern" means a for-profit corporation, company, association, firm, partnership, or small business concern that—

(A) conducts scientific or engineering research,

(B) develops new technologies,

(C) manufactures products based on new technologies, or

(D) performs technological services; and

(10) the term "technology cluster" means a geographic concentration of—

(A) technology-related business concerns;

(B) institutions of higher education; or

(C) other nonprofit institutions

that reinforce each other's performance through formal or informal relationships.

SEC. 4. REGIONAL TECHNOLOGY INFRASTRUCTURE PROGRAM.

(a) ESTABLISHMENT.—The Secretary shall establish a Regional Technology Infrastructure Program in accordance with this section.

(b) PURPOSE.—The purpose of the program shall be to improve the ability of National Laboratories or facilities to support departmental missions by—

(1) stimulating the development of technology clusters in the vicinity of National Laboratories or facilities;